

# **AHERF RESERVE DETAIL** **FY 97**

	Balance @ 6/30/96	Balance @ 5/31/97	Change
<b>AGH</b>			
Excess Bad Debt Reserve	\$900,000	\$900,000	
Excess Charge Differential	2,275,000	2,275,000	
Prior Year CRAs	1,000,000	893,000	
General Reserve in CRAs	7,110,000	4,385,000	
	11,285,000	8,453,000	(2,832,000)
<b>AUMC</b>			
<b>FH:</b>			
Prior Year CRAs	-	5,900,000	
General Reserve	-	10,400,000	
	-	16,300,000	
<b>AVH</b>			
Prior Year CRAs	-	1,500,000	
General Reserve	-	855,000	
	-	2,355,000	
<b>Total</b>	-	18,655,000	18,655,000
<b>AUH</b>			
<b>MCPH</b>			
Health Partners Unrecorded Equity	84,000	(760,000)	
Health Partners Operating Losses	-	(425,000)	
Excess Accumulated Depreciation	2,900,000	2,900,000	
Excess Inventory Reserve	345,000	-	
General Reserve	-	357,000	
Capitalized Interest	-	1,191,000	
Bad Debt Reserve Shortfall	(9,410,000)	(6,091,000)	
	(6,081,000)	(2,830,000)	
<b>EPH</b>			
Health Partners Operating Profit	-	158,000	
Excess Accumulated Depreciation	50,000	50,000	
Capitalized Interest	-	24,000	
Bad Debt Reserve Shortfall	(5,983,000)	(2,293,000)	
	(5,933,000)	(2,561,000)	
<b>BCH:</b>			
Health Partners Operating Profit	-	162,000	
General Reserve	-	415,000	
Capitalized Interest	-	50,000	
Bad Debt Reserve Shortfall	(4,461,000)	(1,547,000)	
	(4,461,000)	(913,000)	
<b>HH:</b>			
Excess Inventory Reserve	587,000	636,000	
Health Partners Operating Losses	-	(640,000)	
Excess Accumulated Depreciation	1,100,000	1,400,000	
Hahn Ins. Co. Unrecorded Deficit	(1,100,000)	-	
Write Off of Feinstein Bldg.	-	(1,371,000)	
Write Off of SHSH Bldg.	(1,310,000)	(1,221,000)	
Capitalized Interest	-	1,355,000	
Bad Debt Reserve Shortfall	-	(11,106,000)	
	(723,000)	(11,248,000)	
<b>MSS</b>			
General Reserve	-	335,000	
Capitalized Interest	-	459,000	
Excess Accumulated Depreciation	100,000	100,000	
Unrecorded Centre Square Lease	(1,400,000)	-	
	(1,300,000)	894,000	
<b>Total</b>	(18,498,000)	(16,663,000)	1,835,000
<b>SCHC</b>			
Temple OR Reserve	450,000	-	
Health Partners Unrecorded Equity (Deficit)	17,000	(660,000)	
Health Partners Operating Losses	-	(1,367,000)	
General Reserve	2,200,000	799,000	
Inventory Reserve	-	90,000	
Capitalized Interest	-	328,000	
Bad Debt Reserve Shortfall	(9,090,000)	(3,546,000)	
	(6,423,000)	(4,326,000)	
		94,000	2,047,000

## AHERF RESERVE DETAIL

FY 97

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## AUH, Centennial

## GH:

Excess Bad Debt Reserve	-	3,020,000	1,020,000
NIH Grant Reserve	-	500,000	
Inventory Reserve	-	470,000	
Prudent Buyer Reserve	-	5,500,000	2,500,000
Hill-Burton Reserve	-	1,500,000	
Malpractice Reserve	-	1,141,000	
PFMA Reserve	-	7,050,000	5,050,000
Pension Reserve	-	1,100,000	
Workers' Compensation Reserve	-	1,300,000	
Greater Atlantic Deferred Revenue	-	4,000,000	
General A/P Reserve	-	2,675,000	1,475,000
	-	28,256,000	16,515,000

## MSH

Shutdown Reserve	-	2,953,000	
General A/P Reserve	-	555,000	
Malpractice Reserve	-	686,000	
Pension Reserve	-	200,000	
Greater Atlantic Deferred Revenue	-	824,000	
	-	5,218,000	3,508,000

## PH

PFMA Contract	-	7,050,000	5,050,000
General Reserve	-	482,000	
Malpractice Reserve	-	911,000	
Pension Reserve	-	300,000	
	-	8,943,000	5,532,000

## CA

Excess Bad Debt Reserve	-	332,000	
General Reserve	-	798,000	
Malpractice Reserve	-	1,416,000	
Pension Reserve	-	400,000	
	-	2,946,000	1,132,000
Total	-	45,363,000	45,363,000

## AUH, New Jersey

## RH

Shutdown Reserve	-	1,000,000	
General A/P Reserve	-	3,150,000	1,450,000
Malpractice Reserve	-	628,000	
Pension Reserve	-	900,000	
Excess Charge Differential Reserve	-	623,000	123,000
	-	6,301,000	6,301,000

## AIHG

## AUHS

Excess Accumulated Depreciation	3,500,000	3,500,000	
Harnot Restricted Monies	1,500,000	1,000,000	
Capitalized Interest	-	750,000	
General Reserve	-	547,000	
	5,000,000	5,797,000	707,000
		5,047,000	47,000

## ASRI

## AHERF OPS

Unrecorded Ins. Expense - Elkins Park	(382,000)		
Temporarily Restricted Funds	52,788,000	25,079,000	
	52,406,000	25,099,000	(27,327,000)
AHERF Consolidated	\$43,770,000	\$88,609,000	\$44,839,000

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# AHERF RESERVE DETAIL FY 97

	Balance @ 6/30/96	Balance @ 3/31/97	Change
<b>AGH</b>			
Excess Bad Debt Reserve	\$900,000	\$900,000	
Excess Charge Differential	2,275,000	2,275,000	
Prior Year CRAs	1,000,000	893,000	
General Reserve in CRAs	7,110,000	4,385,000	
	11,285,000	8,453,000	(2,832,000)
<b>AUMC</b>			
<b>FH:</b>			
Prior Year CRAs	-	5,900,000	
General Reserve	-	10,400,000	
	-	16,300,000	
<b>AVH:</b>			
Prior Year CRAs	-	1,500,000	
General Reserve	-	855,000	
	-	2,355,000	
<b>Total</b>	-	18,655,000	18,655,000
<b>AUH</b>			
<b>MCPH:</b>			
Health Partners Unrecorded Equity	84,000	(767,000)	
Health Partners Operating Losses	(4,900,000)	(425,000)	
Excess Accumulated Depreciation	345,000	2,900,000	
General Reserve	-	357,000	
Capitalized Interest	-	1,191,000	
Bad Debt Reserve Shortfall	(9,410,000)	(6,091,000)	
	(6,081,000)	(2,835,000)	
<b>EPH:</b>			
Health Partners Operating Profits	-	158,000	
Excess Accumulated Depreciation	50,000	50,000	
Capitalized Interest	-	24,000	
Bad Debt Reserve Shortfall	(5,983,000)	(2,793,000)	
	(5,933,000)	(2,561,000)	
<b>BCH:</b>			
Health Partners Operating Profits	-	162,000	
General Reserve	-	413,000	
Capitalized Interest	-	59,000	
Bad Debt Reserve Shortfall	(4,461,000)	(1,547,000)	
	(4,461,000)	(913,000)	
<b>HH:</b>			
Excess Inventory Reserve	587,000	635,000	
Health Partners Operating Losses	-	(640,000)	
Excess Accumulated Depreciation	1,100,000	1,100,000	
Hahn Ins. Co. Unrecorded Deficit	(1,100,000)	-	
Write Off of Feinstein Bldg	-	(1,371,000)	
Write Off of SHSH Bldg.	(1,310,000)	(1,221,000)	
Capitalized Interest	-	1,355,000	
Bad Debt Reserve Shortfall	-	(11,106,000)	
	(723,000)	(11,248,000)	
<b>MSS:</b>			
General Reserve	-	335,000	
Capitalized Interest	-	459,000	
Excess Accumulated Depreciation	100,000	100,000	
Unrecorded Centre Square Lease	(1,400,000)	-	
	(1,300,000)	894,000	
<b>Total</b>	(18,498,000)	(16,663,000)	1,835,000
<b>SCHC</b>			
Temple OR Reserve	450,000	-	
Health Partners Unrecorded Equity (Deficit)	17,000	(660,000)	
Health Partners Operating Losses	-	(1,367,000)	
General Reserve	2,200,000	779,000	
Inventory Reserve	-	90,000	
Capitalized Interest	-	28,000	
Bad Debt Reserve Shortfall	(9,090,000)	(3,546,000)	
	(6,423,000)	(4,376,000)	2,047,000

Dan,  
I'm hesitant to take  
Folkes / Av C. has been  
we have to meet w/ Mayor.  
The pencil #1's are  
my suggestions which  
to end \$5.3m needed  
to \$25.1 or would  
you rather just  
put the bullet in  
take 10m or 3  
Moderate Rivers

**AHERF RESERVE DETAIL**

FY 97

Page 2

**AUH Centennial****GH:**

Excess Bad Debt Reserve	-	3,020,000	2 mil ✓
NIH Grant Reserve	-	500,000	
Inventory Reserve	-	470,000	
Prudent Buyer Reserve	-	5,500,000	3 mil ✓
Hill-Burton Reserve	-	1,500,000	
Malpractice Reserve	-	1,141,000	
PFMA Reserve	-	7,050,000	2 mil ✓
Pension Reserve	-	1,100,000	✓
Workers' Compensation Reserve	-	1,300,000	✓
Greater Atlantic Deferred Revenue	-	4,000,000	
General A/P Reserve	-	2,675,000	<1,200>
	-	28,256,000	

**MSH:**

Shutdown Reserve	-	2,953,000	
General A/P Reserve	-	555,000	✓
Malpractice Reserve	-	686,000	✓
Pension Reserve	-	200,000	✓
Greater Atlantic Deferred Revenue	-	824,000	✓
	-	5,218,000	

**PH:**

PFMA Contract	-	7,050,000	2 mil ✓
General Reserve	-	482,000	✓
Malpractice Reserve	-	911,000	✓
Pension Reserve	-	500,000	✓
	-	8,943,000	

**CA:**

Excess Bad Debt Reserve	-	332,000	
General Reserve	-	798,000	✓
Malpractice Reserve	-	1,416,000	✓
Pension Reserve	-	400,000	✓
	-	2,946,000	

Total - 45,363,000 45,363,000

**AUH New Jersey****RH:**

Shutdown Reserve	-	1,000,000	1.7
General A/P Reserve	-	3,150,000	1 mil ✓
Malpractice Reserve	-	628,000	✓
Pension Reserve	-	900,000	✓
Excess Charge Differential Reserve	-	623,000	✓
	-	6,301,000	6,301,000

**AIHG****AUHS**

Excess Accumulated Depreciation	3,500,000	3,500,000	
Hamot Restricted Monies	1,500,000	1,000,000	✓
Capitalized Interest	-	750,000	✓
General Reserve	-	547,000	
	5,000,000	5,797,000	797,000

**ASRI****AHERF OPS**

Unrecorded Ins. Expense - Elkins Park	(382,000)		
Temporarily Restricted Funds	52,788,000	25,009,000	
	52,406,000	25,009,000	(27,327,000)
AHERF Consolidated	\$43,770,000	\$88,609,000	\$44,839,000

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EV = \$10,238

**From:** Jack Nelson  
**To:** FHS.FINLEY.MMOYER  
**Date:** 7/3/97 3:41pm  
**Subject:** AUMC CUSHION SUMMARY @ 5/31/97

As requested, see attached Cushion Summary for Forbes and AVH.

Have a good holiday -

Thanks

**CC:** DCANCELMI

	A	B	C	D	E	F
1	CUSHION SUMMARY					
2	AUMC					
3	MAY 31, 1997					
4						
5						
6						
7						
8						
9		CUSHIONS				
10					5/31/97	
11			PURPOSE		BALANCE	
12						
13			FORBES			
14			CRA reserves		\$5,900,000	
15			General Cushion		10,400,000	
16						
17			FORBES - SUBTOTAL		16,300,000	
18						
19			ALLEGHENY VALLEY			
20			Bad Debt & CRA reserves		1,500,000	
21			General Cushion		855,000	
22						
23			ALLEGHENY VALLEY - SUBTOTAL		2,355,000	
24						
25			TOTAL AUMC CUSHIONS		\$18,655,000	
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- STANDINGS  
- RESERVE ANALYSIS

**AHERF**  
**Analysis of Reserves**

	06/30/96	12/31/96	05/31/97	
<b>Allg. Univ.</b>				
PP&E Reserve	\$3,500,000	\$3,500,000	(\$1,200,000)	Jack
Harriet Restricted Monies	1,500,000	500,000	1,000,000	Carolyn
Queen Lane Endowment Monies	-	500,000	(250,000)	Carolyn
Cash Clearing Credits	-	3,000,000	-	Chuck
Unrecognized Bonus Payments	-	(1,000,000)	-	Chuck
General A/P Reserves	-	0	547,000	Chuck
Capitalized Interest	-	-	760,000	Jack

**Total Allg. Univ.** 5,000,000 6,500,000 847,000

<b>SCHC</b>				
FY 96 Accrual of FY 97 Expenses	2,300,000	1,200,000	385,000	Missy
Prior Year CRA	2,400,000	500,000	500,000	
Health Partners Unrecorded Equity	17,000	17,000	17,000	
Temple O.R. Reserve	450,000	-	-	Chuck
Inventory Reserve	-	340,000	90,000	Chuck
Temple Undercurrent	-	(2,500,000)	-	Chuck
PP&E Reserve	-	-	500,000	Jack
General A/P Reserves	-	-	384,000	Chuck
Capitalized Interest	-	-	328,000	Jack

**Total SCHC** 5,087,000 (443,000) 2,214,000

<b>Allg. Univ. Hosp.</b>				
Mahnemann				
Inventory Reserve	587,000	737,000	835,000	Chuck
PP&E Reserve	1,100,000	1,100,000	2,900,000	Jack
Feinstein Building	-	-	7777	Jack
SHSH Building	(1,310,000)	0	7777	Jack
Mahnemann Insurance Company deficit	(1,100,000)	(1,100,000)	(1,200,000)	Carolyn
Mahnemann Malpractice Shortfall	-	-	408,000	Carolyn
Cigna Insurance Retro Adjustment	-	560,000	560,000	
Capitalized Interest	-	-	1,355,000	Jack

**Total Mahnemann** (723,000) 1,287,000 4,858,000

<b>Others</b>				
Health Partners Unrecorded Equity - MCP	84,000	84,000	84,000	
PP&E Reserve - MCP	2,900,000	2,900,000	4,400,000	Jack
PP&E Reserve - Elkins Park	50,000	50,000	100,000	Jack
PP&E Reserve - Bucks County	-	-	350,000	Jack
PP&E Reserve - Mgmt. Services	100,000	100,000	300,000	Jack
Unrecorded Centre Square Lease - MS	(1,400,000)	-	-	
Inventory Adjustment - MCP	345,000	-	-	Chuck
Inventory Reserve - MCP	-	270,000	-	Chuck
Sidney Hillman Monies	-	1,241,000	41,000	Chuck
CRA/TEFRA Monies - MCP	-	1,300,000	1,300,000	
CRA/TEFRA Monies - Elkins Park	-	500,000	500,000	
CRA/TEFRA Monies - Bucks County	-	500,000	500,000	
General A/P Reserves - MCP	-	-	357,000	Chuck
General A/P Reserves - Elkins Park	-	-	(114,000)	Chuck
General A/P Reserves - Bucks County	-	-	413,000	Chuck
General A/P Reserves - Mgmt. Services	-	0	335,000	Chuck
Capitalized Interest - MCP	-	-	1,191,000	Jack
Capitalized Interest - Elkins Park	-	-	24,000	Jack
Capitalized Interest - Bucks County	-	-	69,000	Jack
Capitalized Interest - Mgmt. Services	-	-	459,000	Jack

**Total Other** 2,078,000 6,945,000 10,299,000

**Total Allg. Univ. Hosp.** 1,356,000 8,242,000 14,957,000

**TOTAL DV OBLIGATED GROUP** 11,423,000 14,299,000 18,016,000



**AHERF**  
**Analysis of Reserves**

	<u>06/30/96</u>	<u>12/31/96</u>	<u>05/31/97</u>
<b>AGH</b>			
Revenue Reserves	2,275,000	3,500,000	3,500,000
Bad Debt Reserves	900,000	800,000	900,000
CRA Reserves	1,000,000	2,204,000	2,204,000
<del>Sale of New Building</del>	<del>(6,738,000)</del>		
<del>SPAC 117 - Prior Period Amount</del>	<del>(4,385,000)</del>		
Capitalized Interest Reserve		7,100,000	7,100,000
<b>Total AGH</b>	<b>(6,958,000)</b>	<b>13,704,000</b>	<b>13,704,000</b>

*Need updated #5*

<b>AHERF</b>			
Corporate Services Accrual	887,000	5,000,000	5,000,000
<del>SPAC 117 - Endowment Transfers</del>	<del>50,000,000</del>	<del>35,800,000</del>	<del>35,800,000</del>
<del>SPAC 117 - Prior Period Amount</del>	<del>(54,880,000)</del>		
Insurance Debits - Bucks County	(382,000)	0	0
Temporarily Restricted Funds		35,800,000	35,800,000
<b>Total AHERF</b>	<b>(3,385,000)</b>	<b>40,800,000</b>	<b>40,800,000</b>

**GRAND TOTAL**      \$1,079,000    \$88,803,000    \$72,522,000

**Potential Exposure Items:**

Bad Debt Reserve Shortfall	<del>(5,000,000)</del>	<del>(54,000,000)</del>
PP&E Transfers from AHERF to Affiliates		7777
Temporarily Restricted Funds	<del>(35,800,000)</del>	<del>(35,800,000)</del>
<b>Total Exposure Items</b>	<b>(189,800,000)</b>	<b>(189,800,000)</b>

*25,000,000*

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*Health America risk arrangement*

*???*

*USITC RISK arrangement*

*???*

*Student Budget*

*Graduate*

*Forbes*

*Allegheny Valley*

graduate/697resr.w4

Note: All G/L liabilities as of 5/31/97

	Tillinghast IRNR Liability	Per G/L IRNR Liability	(Over) Under Accr.	Tillinghast W/C Liab.	Per G/L Workers Comp.	(Over) Under Accr.	Entity Pension	AHERF Pension	Add'l Accr. Workers Comp Due to Fund
Graduate Hospital	1,790	2,931	(1,141)	2,450	3,644	(1,194)	2,156	1,100	756
City Avenue	768	2,184	(1,416)	1,422	1,717	(295)	0	400	99
Parkview	633	1,544	(911)	1,211	702	509	0	500	108
Mt. Sinai	714	1,400	(686)	493	461	32	529	200	179
Rancocas	298	926	(628)	458	0	458	1,727	900	
Founders	0	0	0	313	0	313			
Community General	748		748	469	0	469			
Total	4,951	8,985	(4,034)	6,816	6,524	292	4,412	3,100	1,142

Graduate IBNR liability excludes \$ 1,027 reserve for PHICO policy 7/1/88 - 7/1/91  
and \$ 300 reserve for CAT fund surcharge related to new hires.

Standing Accrual Analysis  
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 27-Jun-97

		FY 98												FY 97	
Acct Name	Lotus Line	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Avail.
<b>GRADUATE (250)</b>															
Salary & Wage	S & W - Productive														0
	Professional-Fees NonSalary														0
	Employee Svc Purchased														0
	Life & Disability											25			25
	Health Benefits											75			75
Patient Care	Med/Surg.									150		125	(575)		(300)
	Drugs											100			100
	IV Solutions														0
	Laboratory Supplies														0
	Blood & Blood Products														0
	Other Patient Care Supply														0
Purch. Service	Consulting/Management Fee														0
	Medical/Lab Services														0
	Maintenance Purchased Svc										50		(50)		0
	Utilities										75		(25)		50
	Equipment Rental											25	50		75
	Property Rental											50	(50)		0
	Other Purchased Service														0
	Other Purch - Contracts														0
Admin & Genl	Food & Dietary Supply										50				50
	Housekeeping Supply														0
	Laundry/Linen Supply											25	(25)		0
	Maintenance Supply														0
	Office/Computer Supply											25	(25)		0
	Dues & Subscriptions														0
	Travel, Meetings & Seminars														0
	Postage & Freight											25			25
	Other Admin & General											50	25		75
Other	Trsf to EPC/SCHC/MUH												(2,500)		(2,500)
	Shutdown reserve														0
	AMS runout											5,000			5,000
	Other net activity														0
Accrued - Misc	4205001 (250)	0	0	0	0	0	0	0	0	150	175	5,525	(3,175)	0	2,675
Accr - Vacation	4205100 (250)	0	0	0	0	0	0	0	0	0	0	0	0		0
Inven - Eval.	1500190 (250)	0	0	0	0	0	0	0	0	0	0	0	0		0
Incentive	4201030 (250)	0	0	0	0	0	0	0	0	0	0	0	0		0
Bottom Line	4205698 (250)	0	0	0	0	0	0	0	0	0	0	0	0		0

Standing Accrual Analysis  
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27-Jun-97

Acct Name	Lob Line	FY 96												FY 97	
		Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Avail.
	<b>MT. SINAI (252)</b>														
Salary & Wage	S & W - Productive														0
	Professional-Fee Non salary														0
	Employee Svs Purchased														0
	Life & Disability											5			5
	Health Benefits											5			5
Patient Care	Med/Surg.														0
	Drugs														0
	IV Solutions														0
	Laboratory Supplies														0
	Blood & Blood Products														0
	Other Patient Care Supply											5			5
Purch. Service	Consulting/Management Fee														0
	Medical/Lab Services														0
	Maintenance Purchased Svs														0
	Utilities														0
	Equipment Rental											5			5
	Property Rental														0
	Other Purchased Service											35			35
	Other Purch. - Contracts														0
Admin & Genl	Food & Dietary Supply														0
	Housekeeping Supply														0
	Laundry/Linen Supply														0
	Maintenance Supply														0
	Office/Computer Supply														0
	Dues & Subscriptions														0
	Travel, Meetings & Seminars														0
	Postage & Freight														0
	Other Admin & General														0
Other	Traf to EPC/SCHC/MUH												(1,000)		(1,000)
	Shutdown reserve											3,000	(47)		2,953
	AMS runout											1,500			1,500
	Other net activity														0
Accrued - Misc.	4205001 (252)	0	0	0	0	0	0	0	0	0	0	4,565	(1,047)	0	3,508
Accr - Vacation	4205100 (252)	0	0	0	0	0	0	0	0	0	0	0	0		0
Inven. - Eval.	1500190 (252)	0	0	0	0	0	0	0	0	0	0	0	0		0
Incentive	4201030 (252)	0	0	0	0	0	0	0	0	0	0	0	0		0
Bottom Line	4205699 (252)	0	0	0	0	0	0	0	0	0	0	0	0		0

Standing Accrual Analysis  
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		FY 98												FY 97	
Acct Name	Lotus Line	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Avail.
BANCORAL (393)															
Salary & Wage	S & W - Productive														0
	Professional-Fees Nonsalary												50		50
	Employee Svc Purchased														0
	Life & Disability														0
	Health Benefits										40	35			75
Patient Care	Med/Surg.												100		100
	Drugs														0
	IV Solutions														0
	Laboratory Supplies														0
	Blood & Blood Products														0
	Other Patient Care Supply														0
Purch. Service	Consulting/Management Fee									50			125		175
	Medical/Lab Services														0
	Maintenance Purchased Svc											50			50
	Utilities									100	20	(85)	175		200
	Equipment Rental														0
	Property Rental														0
	Other Purchased Service									175	175	(85)	40		325
	Other Purch. - Contracts														0
															0
Admin & Gen'l	Food & Dietary Supply											25	(25)		0
	Housekeeping Supply														0
	Laundry/Linen Supply														0
	Maintenance Supply														0
	Office/Computer Supply											50	25		75
	Dues & Subscriptions														0
	Travel Meetings & Seminars														0
	Postage & Freight														0
	Other Admin & General												25		25
															0
Other	Investment Income									75					75
	Shutdown reserve												1,000		1,000
	AMS runoff												2,000		2,000
	Other net activity														0
Accrued - Misc.	4205001 (393)	0	0	0	0	0	0	0	0	400	235	3,000	515	0	4,150
Accr - Vacation	4205100 (393)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Inven. - Eval.	1500190 (393)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Incentive	4201030 (393)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Bottom Line	4205898 (393)	0	0	0	0	0	0	0	0	0	0	0	0	0	0

**AHERF**  
**Analysis of Reserves**

	<u>06/30/96</u>	<u>12/31/96</u>	<u>05/31/97</u>	
<b>Alleg. Univ.</b>				
PP&E Reserve	\$3,500,000	\$3,500,000	\$3,500,000	Jack
Hamot Restricted Monies	1,500,000	500,000	1,000,000	Carolyn
Queen Lane Endowment Monies	-	500,000	-	Carolyn
Cash Clearing Credits	-	3,000,000	-	Chuck
Unrecognized Bonus Payments	-	(1,000,000)	-	Chuck
General A/P Reserves	-	-	547,000	Chuck
Capitalized Interest	-	-	750,000	Jack
<b>Total Alleg. Univ.</b>	<b>5,000,000</b>	<b>6,500,000</b>	<b>5,797,000</b>	

<b>SCHC</b>				
FY 96 Accrual of FY 97 Expenses	2,200,000	1,200,000	385,000	Missy
Prior Year CRA	2,400,000	500,000	-	Dan
Health Partners Unrecorded Equity/(Deficit)	17,000	17,000	(660,000)	Dan
Health Partners Operating Losses	-	-	(1,367,000)	Dan
Temple O.R. Reserve	450,000	-	-	Chuck
Inventory Reserve	-	340,000	90,000	Chuck
General A/P Reserves	-	-	394,000	Chuck
Capitalized Interest	-	-	328,000	Jack
<b>Total SCHC</b>	<b>5,067,000</b>	<b>2,057,000</b>	<b>(830,000)</b>	

<b>Alleg. Univ. Hosp.</b>				
<b>Hahnemann</b>				
Inventory Reserve	587,000	737,000	635,000	Chuck
Health Partners Operating Losses	-	-	(640,000)	Dan
PP&E Reserve	1,100,000	1,100,000	1,100,000	Jack
Feinstein Building	-	-	(1,371,000)	Jack
SHSH Building	(1,310,000)	-	(1,221,000)	Jack
Hahnemann Insurance Company deficit	(1,100,000)	(1,100,000)	-	Carolyn
Cigna Insurance Retro Adjustment	-	560,000	-	Dan
Capitalized Interest	-	-	1,355,000	Jack
<b>Total Hahnemann</b>	<b>(723,000)</b>	<b>1,297,000</b>	<b>(142,000)</b>	

<b>Others</b>				
Health Partners Unrecorded Equity/(Deficit) - M	84,000	84,000	(767,000)	Dan
Health Partners Operating Losses - MCP	-	-	(425,000)	Dan
Health Partners Operating Profits - Elkins	-	-	158,000	Dan
Health Partners Operating Profits - Bucks County	-	-	162,000	Dan
PP&E Reserve - MCP	2,900,000	2,900,000	2,900,000	Jack
PP&E Reserve - Elkins Park	50,000	50,000	50,000	Jack
PP&E Reserve - Mgmt. Services	100,000	100,000	100,000	Jack
Unrecorded Centre Square Lease - MS	(1,400,000)	-	-	
Inventory Adjustment - MCP	345,000	-	-	Chuck
Inventory Reserve - MCP	-	270,000	-	Chuck
Sidney Hillman Monies	-	1,241,000	41,000	Chuck
CRA/TEFRA Monies - MCP	-	1,300,000	-	
CRA/TEFRA Monies - Elkins Park	-	500,000	-	
CRA/TEFRA Monies - Bucks County	-	500,000	-	
General A/P Reserves - MCP	-	-	357,000	Chuck
General A/P Reserves - Bucks County	-	-	413,000	Chuck
General A/P Reserves - Mgmt. Services	-	-	335,000	Chuck
Capitalized Interest - MCP	-	-	1,191,000	Jack
Capitalized Interest - Elkins Park	-	-	24,000	Jack
Capitalized Interest - Bucks County	-	-	59,000	Jack
Capitalized Interest - Mgmt. Services	-	-	459,000	Jack
<b>Total Other</b>	<b>2,079,000</b>	<b>6,945,000</b>	<b>5,057,000</b>	

<b>Total Alleg. Univ. Hosp.</b>	<b>1,356,000</b>	<b>8,242,000</b>	<b>4,915,000</b>	
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<b>TOTAL DV OBLIGATED GROUP</b>	<b>11,423,000</b>	<b>16,799,000</b>	<b>9,882,000</b>	
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**AHERF**  
**Analysis of Reserves**

	<u>06/30/96</u>	<u>12/31/96</u>	<u>05/31/97</u>	
<b>Graduate</b>				
PFMA Contract	-	-	7,050,000	AI
General Reserves	-	-	2,675,000	Chuck
<b>Total Graduate</b>	<u>0</u>	<u>0</u>	<u>9,725,000</u>	
 <b>Mt. Sinai</b>				
General Reserves	-	-	3,508,000	Chuck
<b>Total Mt. Sinai</b>	<u>0</u>	<u>0</u>	<u>3,508,000</u>	
 <b>Parkview</b>				
PFMA Contract	-	-	7,050,000	AI
General Reserves	-	-	482,000	AI
<b>Total Parkview</b>	<u>0</u>	<u>0</u>	<u>7,532,000</u>	
 <b>City Avenue</b>				
Excess Bad Debt Reserve	-	-	332,000	AI
General Reserves	-	-	798,000	AI
<b>Total City Avenue</b>	<u>0</u>	<u>0</u>	<u>1,130,000</u>	
 <b>Rancocas</b>				
General Reserves	-	-	4,150,000	AI
<b>Total Rancocas</b>	<u>0</u>	<u>0</u>	<u>4,150,000</u>	
 <b>Forbes</b>				
Prior Year CRA Reserves	-	-	5,900,000	AI
General Reserves	-	-	10,400,000	AI
<b>Total Forbes</b>	<u>0</u>	<u>0</u>	<u>16,300,000</u>	
 <b>Allegheny Valley</b>				
Prior Year CRA Reserves	-	-	1,500,000	AI
General Reserves	-	-	855,000	AI
<b>Total Allegheny Valley</b>	<u>0</u>	<u>0</u>	<u>2,355,000</u>	
 <b>TOTAL NEW ACQUISITIONS</b>	<b>0</b>	<b>0</b>	<b>44,700,000</b>	

**AHERF**  
**Analysis of Reserves**

	<u>06/30/96</u>	<u>12/31/96</u>	<u>05/31/97</u>	
<b>AGH</b>				
Revenue Reserves	2,275,000	2,275,000	2,275,000	AI
Bad Debt Reserves	900,000	900,000	900,000	AI
Prior Year CRA Reserves	1,000,000	893,000	893,000	AI
General Reserves in CRA's	7,110,000	4,385,000	4,385,000	AI
<b>Total AGH</b>	<u>11,285,000</u>	<u>8,453,000</u>	<u>8,453,000</u>	
<b>AHERF</b>				
Insurance Debits - Bucks County	(382,000)	-	-	
Temporarily Restricted Funds	<u>52,788,000</u>	<u>25,079,000</u>	<u>25,079,000</u>	
<b>Total AHERF</b>	<u>52,406,000</u>	<u>25,079,000</u>	<u>25,079,000</u>	
<b>GRAND TOTAL</b>	<u>\$75,114,000</u>	<u>\$50,331,000</u>	<u>\$88,114,000</u>	

**Potential Exposure Items:**

Bad Debt Reserve Shortfall	(\$25,000,000)
Health America Risk Arrangement	?????
USHC Risk Arrangement	?????
Prudent Buyer	?????
PP&E Transfers from AHERF to Affiliates	?????
Temporarily Restricted Funds	<u>(25,079,000)</u>
<b>Total Exposure Items</b>	<u>(\$50,079,000)</u>

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Bucks County <1,543,000>  
 ELIENS PARK <2,793,000>  
 HANNAH <11,106,000>  
 MCPH <6,091,000>  
 St Christopher's <3,546,000>  
 <25,083,000>



## Standing Accrual Analysis

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Acct Name	Lotus Line	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	FY 97 Avail.
<b>Total Allentown Hospitals</b>														
Accrued - MISC.	Skull	1,304	427	(188)	(141)	181	1,578	(183)	159	(201)	148	(2,748)	0	1,052
Accr - Vacation	Vacation	120	120	120	120	120	120	120	120	120	120	120	0	1,320
Inven. - Eval.	Inventory	70	70	70	70	70	70	70	70	(110)	70	(432)	0	875
Accr - Incentive	Incentive	0	0	0	0	0	0	0	0	0	0	0	0	0
Exp. to Budget	Bottom Line	(180)	(139)	(288)	0	0	(1,597)	(1,408)	(811)	(1,240)	(841)	(881)	7,586	0
		<u>1,334</u>	<u>479</u>	<u>(288)</u>	<u>49</u>	<u>371</u>	<u>171</u>	<u>(1,412)</u>	<u>(582)</u>	<u>(1,431)</u>	<u>(605)</u>	<u>(3,848)</u>	<u>7,586</u>	<u>3,047</u>
<b>Total St. Christopher's</b>														
Accrued - MISC.	Skull	191	336	(581)	0	0	150	0	150	27	151	(125)	0	394
Accr - Vacation	Vacation	25	25	25	25	50	0	25	25	25	25	25	0	275
Inven. - Eval.	Inventory	20	20	20	20	10	10	10	10	10	10	(290)	0	90
Accr - Incentive	Incentive	0	0	0	0	0	0	0	0	0	0	0	0	0
Exp. to Budget	Bottom Line	0	0	0	0	0	0	0	0	0	0	0	0	0
		<u>236</u>	<u>381</u>	<u>(518)</u>	<u>45</u>	<u>60</u>	<u>160</u>	<u>35</u>	<u>185</u>	<u>82</u>	<u>186</u>	<u>(390)</u>	<u>0</u>	<u>759</u>
<b>Total University</b>														
Accrued - MISC.	Skull	(2)	286	29	5	0	0	(7)	50	54	728	(848)	0	547
Accr - Vacation	Vacation	40	40	40	40	40	40	40	40	40	40	40	0	440
Inven. - Eval.	Inventory	0	0	0	0	0	0	0	0	0	0	0	0	0
Accr - Incentive	Incentive	0	700	350	0	0	(2,050)	300	300	0	300	100	0	0
Exp. to Budget	Bottom Line	0	0	0	0	0	0	0	0	0	0	0	0	0
		<u>38</u>	<u>1,026</u>	<u>419</u>	<u>45</u>	<u>40</u>	<u>(2,010)</u>	<u>333</u>	<u>390</u>	<u>94</u>	<u>1,068</u>	<u>(508)</u>	<u>0</u>	<u>887</u>
<b>Total DV OBLIGATED</b>														
Accrued - MISC.	Skull	1,493	1,049	(720)	(138)	181	1,728	(200)	369	(120)	1,028	(3,520)	0	1,893
Accr - Vacation	Vacation	185	185	185	185	210	180	185	185	185	185	185	0	2,035
Inven. - Eval.	Inventory	90	90	90	90	80	80	80	80	(100)	80	(722)	0	765
Accr - Incentive	Incentive	0	700	350	0	0	(2,050)	300	300	0	300	100	0	0
Exp. to Budget	Bottom Line	(180)	(139)	(288)	0	0	(1,597)	(1,408)	(811)	(1,240)	(841)	(881)	7,586	0
		<u>1,608</u>	<u>1,885</u>	<u>(293)</u>	<u>139</u>	<u>471</u>	<u>(1,679)</u>	<u>(1,044)</u>	<u>13</u>	<u>(1,275)</u>	<u>950</u>	<u>(4,848)</u>	<u>7,586</u>	<u>4,793</u>

Standing Accrual Analysis  
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														FY 97
Acct Name	Lotus Line	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Avail.
EAST FALLS (210)														
Salary & Wage	S & W - Productive													0
	Professional-Fees NonSalary			(50)										(50)
	Employee Svs Purchased	50												50
Patent Care	Med/Surg.	0												0
	Drugs							75						75
	IV Solutions													0
	Laboratory Supplies													0
	Blood & Blood Products													0
	Other Patient Care Supply													0
Purch. Service	Consulting/Management Fee	50						(50)		50				50
	Medical/Lab Services													0
	Maintenance Purchased Svs	100	50	(50)	50					25				175
	Utilities		50			50								100
	Equipment Rental	50	(50)											0
	Property Rental													0
	Other Purchased Service	0	50	(50)					(225)	0				(225)
	Other Purch. - Contracts													0
Admin & Gen'l	Food & Dietary Supply	75			50	(125)			0					0
	Housekeeping Supply													0
	Laundry/Linen Supply											25		25
	Maintenance Supply	25			(25)									0
	Office/Computer Supply			(50)								50		0
	Dues & Subscriptions													0
	Travel, Meetings & Seminars													0
	Postage & Freight													0
	Other Admin & General		50											50
Other	Sidney Hillman - Interest						1,241					11,200		41
	Other net activity	120	2			1	(10)	(20)						107
Accrued - Misc.	4205001 (210)	470	152	(200)	75	(74)	1,231	5	(225)	75	0	(1,125)	0	398
Accr - Vacation	4205100 (210)	40	40	40	40	40	40	40	40	40	40	40		440
Inven. - Eval.	1500190 (210)	25	25	25	25	25	25	25	25	25	25	(250)		0
Incentive	4201030 (210)	0	0	0	0	0	0	0	0	0	0	0		0
Bottom Line	4205898 (210)	0	0	0	0	0	0	0	0	0	0	0		0

Standing Accrual Analysis  
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Acct Name	Lotus Line	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	FY 97 Avail
<b>ELKINS PARK (211)</b>														
Salary & Wage	S & W - Productive													0
	Professional-Fee NonSalary													0
	Employee Svs Purchased													0
Patient Care	Med/Surg.	50			(60)				25					25
	Drugs						100	(50)		25				75
	IV Solutions													0
	Laboratory Supplies													0
	Blood & Blood Products													0
	Other Patient Care Supply													0
Purch. Service	Consulting/Management Fee							(25)	25					0
	Medical/Lab Services													0
	Maintenance Purchased Svs													0
	Utilities													0
	Equipment Rental			30		50	5	15	25	(105)				0
	Property Rental													0
	Other Purchased Service	(150)	100											(50)
	Other Purch. - Contracts	140	130	120		65		65	65	65	65	(35)		680
Admin & Gen'l	Food & Dietary Supply													0
	Housekeeping Supply													0
	Laundry/Linen Supply										25	25		50
	Maintenance Supply													0
	Office/Computer Supply													0
	Dues & Subscriptions													0
	Travel, Meetings & Seminars													0
	Postage & Freight													0
	Other Admin & General							25		(150)				(125)
Other	O/P Revenue											(700)		(700)
	Other net activity	0	(4)	2		(8)	3	2	3	2	(255)	3		(59)
Accrued - Misc.	4208001 (211)	40	228	152	(50)	108	108	12	143	(173)	(165)	(707)	0	(114)
Accr - Vacation	4205100 (211)	10	10	10	10	10	10	10	10	10	10	10		110
Inven. - Eval.	1500190 (211)	10	10	10	10	10	10	10	10	(80)	10	10		20
Incentive	4201030 (211)	0	0	0	0	0	0	0	0	0	0	0		0
Bottom Line	4205698 (211)	0	0	0	0	0	0	0	0	0	0	0		0

Standing Accrual Analysis  
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Acct Name	Lotus Line	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	FY 97 Avail.
<b>BUCKS COUNTY (212)</b>														
Salary & Wage	S & W - Productive													0
	Professional-Fee Nonstary													0
	Employee Svs Purchased													0
Patient Care	Med/Surg.	(26)						26		26				26
	Drugs						126	(76)						50
	IV Solutions													0
	Laboratory Supplies													0
	Blood & Blood Products													0
	Other Patient Care Supply													0
Purch Service	Consulting/Management Fee									26				26
	Medical/Lab Services													0
	Maintenance Purchased Svs	26	26											50
	Utilities													0
	Equipment Rental	26						(26)						0
	Property Rental													0
	Other Purchased Service	(76)	76							(180)				(180)
	Other Purch. - Contracts	66		35		66		66	(36)	66	66	0		326
Admin & Genl	Food & Dietary Supply													0
	Housekeeping Supply													0
	Laundry/Linen Supply										26	26		50
	Maintenance Supply													0
	Office/Computer Supply													0
	Dues & Subscriptions													0
	Travel, Meetings & Seminars													0
	Postage & Freight													0
	Other Admin & General													0
Other	O/P Revenue											(600)		(600)
	Other net activity	2	0	0		10		0			82	39		548
Accrued - Misc.	4206001 (212)	17	100	36	0	76	126	(10)	(36)	(46)	162	(426)	0	419
Accr - Vacation	4206100 (212)	10	10	10	10	10	10	10	10	10	10	10		110
Inven - Eval	1600180 (212)	10	10	10	10	10	10	10	10	(80)	10	10		20
Incentive	4201030 (212)	0	0	0	0	0	0	0	0	0	0	0	0	0
Bottom Line	4206898 (212)	0	0	0	0	0	0	0	0	0	0	0	0	0

## Standing Accrual Analysis

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														FY 97
Acct Name	Lotus Line	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Avail.
MGMT SERVICE (215)														
Salary & Wage	S & W - Productive													0
	Professional-Fee Nonsalary													0
	Employee Svs Purchased													0
Patient Care	Med/Surg.													0
	Drugs													0
	IV Solutions													0
	Laboratory Supplies													0
	Blood & Blood Products													0
	Other Patient Care Supply													0
Purch. Service	Consulting/Management Fee			(60)			50							0
	Medical/Lab Services													0
	Maintenance Purchased Svs	75					75							150
	Utilities	75		(100)		75	25	(150)	50		175	125		275
	Equipment Rental			(25)					25		50			50
	Property Rental													0
	Other Purchased Service										225	175		400
	Other Purch. - Contracts													0
Admin & Genl	Food & Dietary Supply													0
	Housekeeping Supply													0
	Laundry/Linen Supply													0
	Maintenance Supply													0
	Office/Computer Supply													0
	Dues & Subscriptions													0
	Travel, Meetings & Seminars													0
	Postage & Freight													0
	Other Admin & General		75											75
Other	Transfer to Mahanmami											(700)		(700)
	Other net activity	114	0	0	84			0			(66)	57		85
Accrued - Misc.	4205001 (215)	284	75	(175)	84	75	150	(150)	75	0	384	(333)	0	335
Accr - Vacation	4205100 (215)	10	10	10	10	10	10	10	10	10	10	10		110
Inven. - Eval.	1500190 (215)	0	0	0	0	0	0	0	0	0	0	0		0
Incentive	4201030 (215)	0	0	0	0	0	0	0	0	0	0	0		0
Bottom Line	4205898 (215)	(180)	(139)	(298)	0	0	(1,587)	(1,409)	(911)	(1,240)	(941)	(891)	7,588	0

## Standing Accrual Analysis

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Acct Name	Lotus Line	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	FY 97 Avail.
<b>ST. CHURCH (220)</b>														
Salary & Wage	S & W - Productive													0
	Professional-Fees Nonsalary													0
	Employee Svs Purchased													0
Patient Care	Med/Surg.	60		(250)			100	75			50	(100)		(175)
	Drugs								50			(50)		100
	IV Solutions									25	25			0
	Laboratory Supplies													50
	Blood & Blood Products			(50)				50	75					75
	Other Patient Care Supply	50												50
Purch. Service	Consulting/Management Fee													0
	Medical/Lab Services	25												25
	Maintenance Purchased Svs		25				50	(50)			50			75
	Utilities													0
	Equipment Rental	50	50					(75)						25
	Property Rental													0
	Other Purchased Service	50	50											100
	Other Purch. - Contracts													0
Admin & Genl	Food & Dietary Supply													0
	Housekeeping Supply													0
	Laundry/Linen Supply										25			25
	Maintenance Supply													0
	Office/Computer Supply			(50)							25	25		0
	Dues & Subscriptions													0
	Travel, Meetings & Seminars													0
	Postage & Freight													0
	Other Admin & General													0
Other	Horizon FHB		211	(211)										0
	Other net activity	(34)	0					0		2	1			44
Accrued - Misc	4206001 (220)	181	336	(581)	0	0	150	0	150	27	161	(125)	0	284
Accr - Vacation	4206100 (220)	25	25	25	25	50	0	25	25	25	25	25		275
Inven. - Eval.	1500190 (220)	20	20	20	20	10	10	10	10	10	10	(200)		90
Incentive	4201030 (220)	0	0	0	0	0	0	0	0	0	0	0		0
Bottom Line	4206888 (220)	0	0	0	0	0	0	0	0	0	0	0		0

Standing Accrual Analysis  
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 27-Jun-97

Acct Name	Line	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	FY 97 Avail.
<b>CENTER CITY (230)</b>														
Salary & Wage	S & W - Productive													0
	Professional-Fees Nonsalary													0
	Employee Svs Purchased								75					75
Patient Care	Med/Surg.	150	(150)						0	(200)		200		0
	Drugs													0
	IV Solutions													0
	Laboratory Supplies	100	(50)	(50)										0
	Blood & Blood Products			50				(50)	50					50
	Other Patient Care Supply													0
Purch. Service	Consulting/Management Fee											75		75
	Medical/Lab Services	250	50		(250)		(50)			50		(100)		(50)
	Maintenance Purchased Svs	0		50										50
	Utilities			(100)								100		0
	Equipment Rental													0
	Property Rental													0
	Other Purchased Service	25							0	(200)	(250)	(450)		(875)
	Other Purch. - Contracts													0
Admin & Gen'l	Food & Dietary Supply													0
	Housekeeping Supply													0
	Laundry/Linen Supply			50					25		25	25		125
	Maintenance Supply								50					50
	Office/Computer Supply													0
	Dues & Subscriptions													0
	Travel Meetings & Seminars													0
	Postage & Freight													0
	Other Admin & General													0
Other	Series 14 Cash									292				292
	Other net activity	(12)	24			(1)	14	0	1			5		228
Accrued - Misc.	4205001 (230)	613	(128)	0	(250)	(1)	(38)	(50)	201	(58)	(225)	(146)	0	20
Accr - Vacation	4206100 (230)	50	50	50	50	50	50	50	50	50	50	50		550
Inven - Eval.	1500190 (230)	25	25	25	25	25	25	25	25	25	25	(202)		835
Incentive	4201030 (230)	0	0	0	0	0	0	0	0	0	0	0		0
Bottom Line	4206898 (230)	0	0	0	0	0	0	0	0	0	0	0		0

Standing Accrual Analysis  
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														FY 97
Acct Name	Lotus Line	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Avail.
UNIVERSITY (205)														
Salary & Wage	S & W - Productive													0
	Professional-Fees Nonsalary													0
	Employee Svs Purchased													0
Patient Care	Med/Surg.													0
	Drugs													0
	IV Solutions													0
	Laboratory Supplies													0
	Blood & Blood Products													0
	Other Patient Care Supply													0
Purch. Service	Consulting/Management Fee		50	50						50		50		200
	Medical/Lab Services		25											25
	Maintenance Purchased Svs		50						50					100
	Utilities		25											25
	Equipment Rental													0
	Property Rental		100	(100)										0
	Other Purchased Service											(700)		(700)
	Other Purch. - Contracts													0
Admin & Gen'l	Food & Dietary Supply													0
	Housekeeping Supply													0
	Laundry/Linen Supply													0
	Maintenance Supply													0
	Office/Computer Supply										50			50
	Dues & Subscriptions													0
	Travel, Meetings & Seminars		50	25							(75)			0
	Postage & Freight													0
	Other Admin & General													0
Other	Unused													0
	ASRI net activity									(2)	331			329
	Other net activity		(2)	(14)	54	5		(7)		8	423	1		518
Accrued - Misc	4205001 (205)		(2)	286	28	5	0	0	(7)	50	54	728	(848)	547
Accr - Vacation	4205100 (205)		40	40	40	40	40	40	40	40	40	40		440
Inven. - Eval.	1500190 (205)		0	0	0	0	0	0	0	0	0	0		0
Incentive	4201030 (205)		0	700	360	0	0	(2,050)	300	300	0	300	100	0
Bottom Line	4205898 (205)		0	0	0	0	0	0	0	0	0	0	0	0



**AHERF RESERVE SUMMARY  
FY 98**

	Balance @ 06/30/97	Balance @ 09/30/97	Balance @ 10/31/97	10/97 vs. 09/97 Change	10/97 vs. 06/97 Change
<b>AGH</b>	\$6,203,000	\$6,949,000	\$6,562,000	(\$387,000)	\$359,000
FH	15,200,000	16,000,000	16,700,000	700,000	1,500,000
AVH	1,700,000	1,700,000	1,800,000	100,000	100,000
CH	0	5,198,000	5,198,000	0	5,198,000
<b>AUMC</b>	<u>16,900,000</u>	<u>22,898,000</u>	<u>23,698,000</u>	<u>800,000</u>	<u>6,798,000</u>
MCPH	25,000	220,000	285,000	65,000	260,000
EPH	65,000	125,000	145,000	20,000	80,000
BCH	71,000	131,000	151,000	20,000	80,000
HH	(2,567,000)	(2,342,000)	(2,267,000)	75,000	300,000
MSS	3,891,000	3,921,000	3,931,000	10,000	40,000
<b>AUH</b>	<u>1,485,000</u>	<u>2,055,000</u>	<u>2,245,000</u>	<u>190,000</u>	<u>760,000</u>
SCHC	1,000,000	950,000	902,000	(48,000)	(98,000)
AUHS	1,000,000	3,692,000	4,157,000	465,000	3,157,000
<b>DVOG</b>	<u>3,485,000</u>	<u>6,697,000</u>	<u>7,304,000</u>	<u>607,000</u>	<u>3,819,000</u>
GH	6,880,000	6,955,000	7,055,000	100,000	175,000
MSH	7,650,000	5,031,000	5,500,000	469,000	(2,150,000)
PH	400,000	438,000	450,000	12,000	50,000
CAH	400,000	460,000	480,000	20,000	80,000
<b>AUH, Centennial</b>	<u>15,330,000</u>	<u>12,884,000</u>	<u>13,485,000</u>	<u>601,000</u>	<u>(1,845,000)</u>
<b>AUH, New Jersey</b>	1,000,000	1,050,000	1,245,000	195,000	245,000
<b>AIHG</b>	-	-	-	0	0
<b>ASRI</b>	-	-	-	0	0
<b>AHERF OPS</b>	<u>6,547,000</u>	<u>8,000,000</u>	<u>8,000,000</u>	<u>0</u>	<u>1,453,000</u>
<b>AHERF Consolidated</b>	<u>\$49,465,000</u>	<u>\$58,478,000</u>	<u>\$60,294,000</u>	<u>\$1,816,000</u>	<u>\$10,829,000</u>

**Potential Exposure:**

Health America Risk Arrangement  
USHC Risk Arrangement  
AUH, Centennial Prudent Buyer Audits FY96 & FY97

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**AHERF RESERVE DETAIL  
FY 98**

	<u>06/30/97</u>	<u>09/30/97</u>	<u>10/31/97</u>
<b>AGH</b>			
Excess Charge Differential	1,275,000	1,509,000	1,664,000
Bad Debt Reserves	900,000	1,412,000	870,000
Prior Year CRA Reserves	893,000	893,000	893,000
General Reserves in CRA's	3,135,000	3,135,000	3,135,000
<b>TOTAL AGH</b>	<u>6,203,000</u>	<u>6,949,000</u>	<u>6,562,000</u>
<b>AUMC</b>			
<b>Forbes</b>			
Prior Year CRA Reserves	7,800,000	7,800,000	7,900,000
General Reserves	7,400,000	8,200,000	8,800,000
<b>Total Forbes</b>	<u>15,200,000</u>	<u>16,000,000</u>	<u>16,700,000</u>
<b>Allegheny Valley</b>			
Prior Year CRA Reserves	1,700,000	1,700,000	1,800,000
<b>Total Allegheny Valley</b>	<u>1,700,000</u>	<u>1,700,000</u>	<u>1,800,000</u>
<b>Canonsburg</b>			
Acquisition Reserves	0	5,198,000	5,198,000
<b>Total Canonsburg</b>	<u>0</u>	<u>5,198,000</u>	<u>5,198,000</u>
<b>TOTAL AUMC GROUP</b>	<u>16,900,000</u>	<u>22,898,000</u>	<u>23,698,000</u>

**AHERF RESERVE DETAIL  
FY 98**

	<u>06/30/97</u>	<u>09/30/97</u>	<u>10/31/97</u>
<b>DV Obligated</b>			
<b>MCP</b>			
Inventory Reserve	25,000	100,000	125,000
Vacation Accrual	0	120,000	160,000
<b>Total MCP</b>	<u>25,000</u>	<u>220,000</u>	<u>285,000</u>
<b>Elkins Park</b>			
Inventory Reserve	65,000	95,000	105,000
Vacation Accrual	0	30,000	40,000
<b>Total Elkins Park</b>	<u>65,000</u>	<u>125,000</u>	<u>145,000</u>
<b>Bucks County</b>			
Inventory Reserve	71,000	101,000	111,000
Vacation Accrual	0	30,000	40,000
<b>Total Bucks County</b>	<u>71,000</u>	<u>131,000</u>	<u>151,000</u>
<b>Hahnemann</b>			
Feinstein Building	(1,371,000)	(1,371,000)	(1,371,000)
SHSH Building	(1,221,000)	(1,221,000)	(1,221,000)
Inventory Reserve	25,000	100,000	125,000
Vacation Accrual	0	150,000	200,000
<b>Total Hahnemann</b>	<u>(2,567,000)</u>	<u>(2,342,000)</u>	<u>(2,267,000)</u>
<b>Management Services</b>			
Vacation Accrual	0	30,000	40,000
Home Medical & TMI Acquisition Reserves	3,891,000	3,891,000	3,891,000
<b>Total Management Services</b>	<u>3,891,000</u>	<u>3,921,000</u>	<u>3,931,000</u>
<b>Total Alleg. Univ. Hosp.</b>	<u>1,485,000</u>	<u>2,055,000</u>	<u>2,245,000</u>
<b>SCHC</b>			
Advertising Accrual	1,000,000	800,000	702,000
Inventory Reserve	0	75,000	100,000
Vacation Accrual	0	75,000	100,000
<b>Total St. Christopher</b>	<u>1,000,000</u>	<u>950,000</u>	<u>902,000</u>
<b>Allegheny University</b>			
Hamot Restricted Monies	1,000,000	797,000	797,000
Revenue Reserve (New Practices)	0	2,700,000	3,100,000
Vacation Accrual	0	195,000	260,000
<b>Total University</b>	<u>1,000,000</u>	<u>3,692,000</u>	<u>4,157,000</u>
<b>TOTAL DV OBLIGATED GROUP</b>	<u>3,485,000</u>	<u>6,697,000</u>	<u>7,304,000</u>

**AHERF RESERVE DETAIL  
FY 98**

	<u>06/30/97</u>	<u>09/30/97</u>	<u>10/31/97</u>
<b>AUH, Centennial</b>			
<b>Graduate</b>			
NIH Grant Reserve	500,000	500,000	500,000
Prudent Buyer Reserve	2,500,000	2,500,000	2,500,000
Inventory Reserve	0	75,000	175,000
Reed Printing & Bala Imaging Acq. Reserves	3,880,000	3,880,000	3,880,000
<b>Total Graduate</b>	<u>6,880,000</u>	<u>6,955,000</u>	<u>7,055,000</u>
<b>Mt. Sinai</b>			
Shutdown Reserve	2,150,000	(469,000)	0
Severance Accrual	5,500,000	5,500,000	5,500,000
<b>Total Mt. Sinai</b>	<u>7,650,000</u>	<u>5,031,000</u>	<u>5,500,000</u>
<b>Parkview</b>			
Prudent Buyer Reserve	400,000	400,000	400,000
Vacation Accrual	0	38,000	50,000
<b>Total Parkview</b>	<u>400,000</u>	<u>438,000</u>	<u>450,000</u>
<b>City Avenue</b>			
Prudent Buyer Reserve	400,000	400,000	400,000
Vacation Accrual	0	60,000	80,000
<b>Total City Avenue</b>	<u>400,000</u>	<u>460,000</u>	<u>480,000</u>
<b>TOTAL CENTENNIAL GROUP</b>	<u>15,330,000</u>	<u>12,884,000</u>	<u>13,485,000</u>
<b>AUH, New Jersey</b>			
<b>Rancocas</b>			
Shutdown Reserve	1,000,000	1,000,000	1,000,000
Inventory Reserve	0	20,000	100,000
Vacation Accrual	0	30,000	145,000
<b>TOTAL N. J. GROUP</b>	<u>1,000,000</u>	<u>1,050,000</u>	<u>1,245,000</u>
<b>AHERF</b>			
Corporate Service Accrual	0	1,453,000	1,453,000
Temporarily Restricted Funds	6,547,000	6,547,000	6,547,000
<b>TOTAL AHERF</b>	<u>6,547,000</u>	<u>8,000,000</u>	<u>8,000,000</u>
<b>GRAND TOTAL</b>	<u>\$49,465,000</u>	<u>\$58,478,000</u>	<u>\$60,294,000</u>

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**AHERF**  
**Analysis of Reserves**

	<u>06/30/97</u>	<u>09/30/97</u>	<u>10/31/97</u>	
<b>AGH</b>				
Excess Charge Differential	1,275,000	1,509,000	1,664,000	Lydon
Bad Debt Reserves	900,000	1,412,000	870,000	Lydon
Prior Year CRA Reserves	893,000	893,000	893,000	Lydon
General Reserves in CRA's	3,135,000	3,135,000	3,135,000	Lydon
General A/P Reserves	0	1,614,000	1,574,000	Lydon
<b>TOTAL AGH</b>	<b>6,203,000</b>	<b>8,563,000</b>	<b>8,136,000</b>	
<b>AUMC</b>				
<b>Forbes</b>				
Prior Year CRA Reserves	7,800,000	7,800,000	7,900,000	Dan
General Reserves	7,400,000	8,200,000	8,800,000	Dan
<b>Total Forbes</b>	<b>15,200,000</b>	<b>16,000,000</b>	<b>16,700,000</b>	
<b>Allegheny Valley</b>				
Prior Year CRA Reserves	1,700,000	1,700,000	1,800,000	Dan
General Reserves	855,000	855,000	0	Dan
<b>Total Allegheny Valley</b>	<b>2,555,000</b>	<b>2,555,000</b>	<b>1,800,000</b>	
<b>Canonsburg</b>				
Acquisition Reserves	0	5,198,000	5,198,000	Dan
<b>Total Canonsburg</b>	<b>0</b>	<b>5,198,000</b>	<b>5,198,000</b>	
<b>TOTAL AUMC GROUP</b>	<b>17,755,000</b>	<b>23,753,000</b>	<b>23,698,000</b>	
<b>DV Obligated</b>				
<b>MCP</b>				
PP&E Reserve	2,900,000	0	0	Jack
CRA Standard Entry Adjustment	0	153,000	153,000	Robin
Inventory Reserve	25,000	100,000	125,000	Chuck
Vacation Accrual	0	120,000	160,000	Chuck
General A/P Reserves	583,000	2,403,000	2,017,000	Chuck
<b>Total MCP</b>	<b>3,508,000</b>	<b>2,776,000</b>	<b>2,455,000</b>	
<b>Elkins Park</b>				
PP&E Reserve	50,000	0	0	Jack
Inventory Reserve	65,000	95,000	105,000	Chuck
Vacation Accrual	0	30,000	40,000	Chuck
General A/P Reserves	103,000	93,000	70,000	Chuck
<b>Total Elkins Park</b>	<b>218,000</b>	<b>218,000</b>	<b>215,000</b>	

**AHERF**  
**Analysis of Reserves**

	<u>06/30/97</u>	<u>09/30/97</u>	<u>10/31/97</u>	
<b>Bucks County</b>				
PATCOM Charity Care	0	200,000	200,000	Robin
Inventory Reserve	71,000	101,000	111,000	Chuck
Vacation Accrual	0	30,000	40,000	Chuck
General A/P Reserves	163,000	428,000	428,000	Chuck
<b>Total Bucks County</b>	<b>234,000</b>	<b>759,000</b>	<b>779,000</b>	
<b>Hahnemann</b>				
Feinstein Building	(1,371,000)	(1,371,000)	(1,371,000)	Jack
SHSH Building	(1,221,000)	(1,221,000)	(1,221,000)	Jack
Inventory Reserve	25,000	100,000	125,000	Chuck
Vacation Accrual	0	150,000	200,000	Chuck
General A/P Reserves	60,000	1,713,000	1,174,000	Chuck
<b>Total Hahnemann</b>	<b>(2,507,000)</b>	<b>(629,000)</b>	<b>(1,093,000)</b>	
<b>Management Services</b>				
PP&E Reserve	100,000	0	0	Jack
Vacation Accrual	0	30,000	40,000	Chuck
Home Medical & TMI Acquisition Reserves	3,891,000	3,891,000	3,891,000	Chuck
General A/P Reserves	22,000	887,000	740,000	Chuck
<b>Total Management Services</b>	<b>4,013,000</b>	<b>4,808,000</b>	<b>4,671,000</b>	
<b>Total Alleg. Univ. Hosp.</b>	<b>5,466,000</b>	<b>7,932,000</b>	<b>7,027,000</b>	
<b>SCHC</b>				
Prior Year CRA	0	199,000	199,000	Robin
Advertising Accrual	1,000,000	800,000	702,000	Jeff
Temple Litigation	0	300,000	0	Jeff
Temple Underfunded Pension	0	(75,000)	(63,000)	Jeff
Inventory Reserve	0	75,000	100,000	Chuck
Vacation Accrual	0	75,000	100,000	Chuck
General A/P Reserves	109,000	789,000	809,000	Chuck
<b>Total St. Christopher</b>	<b>1,109,000</b>	<b>2,163,000</b>	<b>1,847,000</b>	
<b>Allegheny University</b>				
PP&E Reserve	3,500,000	0	0	Jack
Hamot Restricted Monies	1,000,000	797,000	797,000	Carolyn
Revenue Reserve (New Practices)	0	2,700,000	3,100,000	Robin
Vacation Accrual	0	195,000	260,000	Chuck
General A/P Reserves	637,000	1,978,000	1,553,000	Chuck
<b>Total University</b>	<b>5,137,000</b>	<b>5,670,000</b>	<b>5,710,000</b>	
<b>TOTAL DV OBLIGATED GROUP</b>	<b>11,712,000</b>	<b>15,765,000</b>	<b>14,584,000</b>	

**AHERF**  
**Analysis of Reserves**

	<u>06/30/97</u>	<u>09/30/97</u>	<u>10/31/97</u>	
<b>AUH, Centennial</b>				
<b>Graduate</b>				
NIH Grant Reserve	500,000	500,000	500,000	Dan
CRA Standard Entry Adjustment	0	128,000	128,000	Dan
Prudent Buyer Reserve	2,500,000	2,500,000	2,500,000	Dan
Trade A/P - AMS	3,140,000	2,871,000	2,866,000	Chuck
Inventory Reserve	0	75,000	175,000	Chuck
Reed Printing & Bala Imaging Acq. Reserves	3,880,000	3,880,000	3,880,000	Chuck
General A/P Reserves	1,769,000	2,722,000	2,286,000	Chuck
<b>Total Graduate</b>	<b>11,789,000</b>	<b>12,676,000</b>	<b>12,335,000</b>	
<b>Mt. Sinai</b>				
Shutdown Reserve	2,150,000	(469,000)	0	Chuck
Unexplained Rate Adjustment	0	700,000	0	Robin
Trade A/P - AMS	176,000	152,000	152,000	Chuck
Severance Accrual	5,500,000	5,500,000	5,500,000	Chuck
General A/P Reserves	114,000	(54,000)	0	Chuck
<b>Total Mt. Sinai</b>	<b>7,940,000</b>	<b>5,829,000</b>	<b>5,652,000</b>	
<b>Parkview</b>				
Prudent Buyer Reserve	400,000	400,000	400,000	Dan
PIP Cushion	381,000	381,000	381,000	Dan
O/P Net Rate Problem	0	(461,000)	(461,000)	Robin
Excess Charge Differential	0	498,000	498,000	Robin
Trade A/P - AMS	494,000	411,000	474,000	Chuck
Vacation Accrual	0	38,000	50,000	Chuck
General A/P Reserves	2,292,000	3,193,000	3,193,000	Chuck
<b>Total Parkview</b>	<b>3,567,000</b>	<b>4,460,000</b>	<b>4,535,000</b>	
<b>City Avenue</b>				
Prudent Buyer Reserve	400,000	400,000	400,000	Dan
O/P Net Rate Problem	0	(845,000)	(845,000)	Robin
Excess Charge Differential	0	615,000	615,000	Robin
Trade A/P - AMS	1,102,000	1,094,000	1,093,000	Chuck
Vacation Accrual	0	60,000	80,000	Chuck
General A/P Reserves	2,123,000	3,157,000	3,307,000	Chuck
<b>Total City Avenue</b>	<b>3,625,000</b>	<b>4,481,000</b>	<b>4,650,000</b>	
<b>TOTAL CENTENNIAL GROUP</b>	<b>26,921,000</b>	<b>27,446,000</b>	<b>27,172,000</b>	

**AHERF**  
**Analysis of Reserves**

	<u>06/30/97</u>	<u>09/30/97</u>	<u>10/31/97</u>	
<b>AUH, New Jersey</b>				
<b>Rancocas</b>				
Shutdown Reserve	1,000,000	1,000,000	1,000,000	Chuck
Inventory Reserve	0	20,000	100,000	Chuck
Trade A/P - AMS	546,000	474,000	516,000	Chuck
Vacation Accrual	0	30,000	145,000	Chuck
General A/P Reserves	<u>320,000</u>	<u>1,235,000</u>	<u>1,305,000</u>	Chuck
<b>TOTAL N. J. GROUP</b>	<u>1,866,000</u>	<u>2,759,000</u>	<u>3,066,000</u>	
 <b>AHERF</b>				
Corporate Service Accrual	0	1,453,000	1,453,000	Nick
Temporarily Restricted Funds	<u>6,547,000</u>	<u>6,547,000</u>	<u>6,547,000</u>	Nick
<b>TOTAL AHERF</b>	<u>6,547,000</u>	<u>8,000,000</u>	<u>8,000,000</u>	
 <b>GRAND TOTAL</b>	 <u>\$71,004,000</u>	 <u>\$86,286,000</u>	 <u>\$84,656,000</u>	

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**AHERF RESERVE SUMMARY  
FY 98**

*Excludes General  
AP reserve*

	<u>Balance @ 06/30/97</u>	<u>Balance @ 09/30/97</u>	<u>Change</u>
<b>AGH</b>	\$6,203,000	\$6,949,000	746,000
<b>FH</b>	15,200,000	16,000,000	800,000
<b>AVH</b>	1,700,000	1,700,000	0
<b>CH</b>	0	5,198,000	5,198,000
<b>AUMC</b>	<u>16,900,000</u>	<u>22,898,000</u>	<u>5,998,000</u>
<b>MCPH</b>	25,000	220,000	195,000
<b>EPH</b>	65,000	125,000	60,000
<b>BCH</b>	71,000	131,000	60,000
<b>HH</b>	(2,567,000)	(2,342,000)	225,000
<b>MSS</b>	2,407,000	2,437,000	30,000
<b>AUH</b>	<u>1,000</u>	<u>571,000</u>	<u>570,000</u>
<b>SCHC</b>	1,000,000	950,000	(50,000)
<b>AUHS</b>	1,000,000	3,895,000	2,895,000
<b>DVOG</b>	<u>2,001,000</u>	<u>5,416,000</u>	<u>3,415,000</u>
<b>GH</b>	6,248,000	6,323,000	75,000
<b>MSH</b>	7,650,000	5,031,000	(2,619,000)
<b>PH</b>	400,000	438,000	38,000
<b>CAH</b>	400,000	460,000	60,000
<b>AUH, Centennial</b>	<u>14,698,000</u>	<u>12,252,000</u>	<u>(2,446,000)</u>
<b>AUH, New Jersey</b>	1,000,000	1,050,000	50,000
<b>AIHG</b>	-	-	0
<b>ASRI</b>	-	-	0
<b>AHERF OPS</b>	<u>6,547,000</u>	<u>8,000,000</u>	<u>1,453,000</u>
<b>AHERF Consolidated</b>	<u><u>\$47,349,000</u></u>	<u><u>\$56,565,000</u></u>	<u><u>\$9,216,000</u></u>

Potential Exposure:

Health America Risk Arrangement  
USHC Risk Arrangement  
AUH, Centennial Prudent Buyer Audits FY96 & FY97

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**AHERF RESERVE DETAIL  
FY 98**

	<u>06/30/97</u>	<u>09/30/97</u>
<b>AGH</b>		
Excess Charge Differential	1,275,000	1,509,000
Bad Debt Reserves	900,000	1,412,000
Prior Year CRA Reserves	893,000	893,000
General Reserves in CRA's	3,135,000	3,135,000
<b>TOTAL AGH</b>	<u>6,203,000</u>	<u>6,949,000</u>
 <b>AUMC</b>		
<b>Forbes</b>		
Prior Year CRA Reserves	7,800,000	7,800,000
Insurance Distribution	0	800,000
General Reserves	7,400,000	7,400,000
<b>Total Forbes</b>	<u>15,200,000</u>	<u>16,000,000</u>
 <b>Allegheny Valley</b>		
Prior Year CRA Reserves	1,700,000	1,700,000
<b>Total Allegheny Valley</b>	<u>1,700,000</u>	<u>1,700,000</u>
 <b>Canonsburg</b>		
Acquisition Reserves	0	5,198,000
<b>Total Canonsburg</b>	<u>0</u>	<u>5,198,000</u>
 <b>TOTAL AUMC GROUP</b>	<u>16,900,000</u>	<u>22,898,000</u>

**AHERF RESERVE DETAIL  
FY 98**

	<u>06/30/97</u>	<u>09/30/97</u>
<b>DV Obligated</b>		
<b>MCP</b>		
Inventory Reserve	25,000	100,000
Vacation Accrual	0	120,000
<b>Total MCP</b>	<u>25,000</u>	<u>220,000</u>
 <b>Elkins Park</b>		
Inventory Reserve	65,000	95,000
Vacation Accrual	0	30,000
<b>Total Elkins Park</b>	<u>65,000</u>	<u>125,000</u>
 <b>Bucks County</b>		
Inventory Reserve	71,000	101,000
Vacation Accrual	0	30,000
<b>Total Bucks County</b>	<u>71,000</u>	<u>131,000</u>
 <b>Hahnemann</b>		
Feinstein Building	(1,371,000)	(1,371,000)
SHSH Building	(1,221,000)	(1,221,000)
Inventory Reserve	25,000	100,000
Vacation Accrual	0	150,000
<b>Total Hahnemann</b>	<u>(2,567,000)</u>	<u>(2,342,000)</u>
 <b>Management Services</b>		
Vacation Accrual	0	30,000
Home Medical & TMI Acquisition Reserves	2,407,000	2,407,000
<b>Total Management Services</b>	<u>2,407,000</u>	<u>2,437,000</u>
 <b>Total Alleg. Univ. Hosp.</b>	<u>1,000</u>	<u>571,000</u>
 <b>SCHC</b>		
Advertising Accrual	1,000,000	800,000
Inventory Reserve	0	75,000
Vacation Accrual	0	75,000
<b>Total St. Christopher</b>	<u>1,000,000</u>	<u>950,000</u>
 <b>Allegheny University</b>		
Hamot Restricted Monies	1,000,000	1,000,000
Revenue Reserve (New Practices)	0	2,700,000
Vacation Accrual	0	195,000
<b>Total University</b>	<u>1,000,000</u>	<u>3,895,000</u>
 <b>TOTAL DV OBLIGATED GROUP</b>	<u>2,001,000</u>	<u>5,416,000</u>

**AHERF RESERVE DETAIL  
FY 98**

	<u>06/30/97</u>	<u>09/30/97</u>
<b>AUH, Centennial</b>		
<b>Graduate</b>		
NIH Grant Reserve	500,000	500,000
Prudent Buyer Reserve	2,500,000	2,500,000
Inventory Reserve	0	75,000
Reed Printing & Bala Imaging Acq. Reserves	3,248,000	3,248,000
<b>Total Graduate</b>	<u>6,248,000</u>	<u>6,323,000</u>
<b>Mt. Sinai</b>		
Shutdown Reserve	2,150,000	(469,000)
Severance Accrual	5,500,000	5,500,000
<b>Total Mt. Sinai</b>	<u>7,650,000</u>	<u>5,031,000</u>
<b>Parkview</b>		
Prudent Buyer Reserve	400,000	400,000
Vacation Accrual	0	38,000
<b>Total Parkview</b>	<u>400,000</u>	<u>438,000</u>
<b>City Avenue</b>		
Prudent Buyer Reserve	400,000	400,000
Vacation Accrual	0	60,000
<b>Total City Avenue</b>	<u>400,000</u>	<u>460,000</u>
<b>TOTAL CENTENNIAL GROUP</b>	<u>14,698,000</u>	<u>12,252,000</u>
<b>AUH, New Jersey</b>		
<b>Rancocas</b>		
Shutdown Reserve	1,000,000	1,000,000
Inventory Reserve	0	20,000
Vacation Accrual	0	30,000
<b>TOTAL N. J. GROUP</b>	<u>1,000,000</u>	<u>1,050,000</u>
<b>AHERF</b>		
Corporate Service Accrual	0	1,453,000
Temporarily Restricted Funds	6,547,000	6,547,000
<b>TOTAL AHERF</b>	<u>6,547,000</u>	<u>8,000,000</u>
<b>GRAND TOTAL</b>	<u><u>\$47,349,000</u></u>	<u><u>\$56,565,000</u></u>

**AHERF**  
**Analysis of Reserves**

	<u>06/30/97</u>	<u>09/30/97</u>	
<b>AGH</b>			
Excess Charge Differential	1,275,000	1,509,000	Lydon
Bad Debt Reserves	900,000	1,412,000	Lydon
Prior Year CRA Reserves	893,000	893,000	Lydon
General Reserves in CRA's	3,135,000	3,135,000	Lydon
General A/P Reserves	0	1,614,000	Lydon
<b>TOTAL AGH</b>	<u>6,203,000</u>	<u>8,563,000</u>	

**AUMC**

<b>Forbes</b>			
Prior Year CRA Reserves	7,800,000	7,800,000	Dan
Insurance Distribution	0	800,000	Dan
General Reserves	7,400,000	7,400,000	Dan
<b>Total Forbes</b>	<u>15,200,000</u>	<u>16,000,000</u>	

<b>Allegheny Valley</b>			
Prior Year CRA Reserves	1,700,000	1,700,000	Dan
General Reserves	855,000	855,000	Dan
<b>Total Allegheny Valley</b>	<u>2,555,000</u>	<u>2,555,000</u>	

<b>Canonsburg</b>			
Acquisition Reserves	0	5,198,000	Dan
<b>Total Canonsburg</b>	<u>0</u>	<u>5,198,000</u>	

**TOTAL AUMC GROUP**                      17,755,000      23,753,000

**DV Obligated**

<b>MCP</b>			
PP&E Reserve	2,900,000	0	Jack
CRA Standard Entry Adjustment	0	153,000	Robin
Inventory Reserve	25,000	100,000	Chuck
Vacation Accrual	0	120,000	Chuck
General A/P Reserves	583,000	2,403,000	Chuck
<b>Total MCP</b>	<u>3,508,000</u>	<u>2,776,000</u>	

<b>Elkins Park</b>			
PP&E Reserve	50,000	0	Jack
Inventory Reserve	65,000	95,000	Chuck
Vacation Accrual	0	30,000	Chuck
General A/P Reserves	103,000	93,000	Chuck
<b>Total Elkins Park</b>	<u>218,000</u>	<u>218,000</u>	

**AHERF**  
**Analysis of Reserves**

	<u>06/30/97</u>	<u>09/30/97</u>	
<b>Bucks County</b>			
PATCOM Charity Care	0	200,000	Robin
Inventory Reserve	71,000	101,000	Chuck
Vacation Accrual	0	30,000	Chuck
General A/P Reserves	163,000	428,000	Chuck
<b>Total Bucks County</b>	<b>234,000</b>	<b>759,000</b>	
<b>Hahnemann</b>			
Feinstein Building	(1,371,000)	(1,371,000)	Jack
SHSH Building	(1,221,000)	(1,221,000)	Jack
Inventory Reserve	25,000	100,000	Chuck
Vacation Accrual	0	150,000	Chuck
General A/P Reserves	60,000	1,713,000	Chuck
<b>Total Hahnemann</b>	<b>(2,507,000)</b>	<b>(629,000)</b>	
<b>Management Services</b>			
PP&E Reserve	100,000	0	Jack
Vacation Accrual	0	30,000	Chuck
Home Medical & TMI Acquisition Reserves	2,407,000	2,407,000	Chuck
General A/P Reserves	22,000	887,000	Chuck
<b>Total Management Services</b>	<b>2,529,000</b>	<b>3,324,000</b>	
<b>Total Alleg. Univ. Hosp.</b>	<b>3,982,000</b>	<b>6,448,000</b>	
<b>SCHC</b>			
Prior Year CRA	0	199,000	Robin
Advertising Accrual	1,000,000	800,000	Missy
Temple Litigation	0	300,000	Missy
Temple Underfunded Pension	0	(75,000)	Missy
Inventory Reserve	0	75,000	Chuck
Vacation Accrual	0	75,000	Chuck
General A/P Reserves	109,000	789,000	Chuck
<b>Total St. Christopher</b>	<b>1,109,000</b>	<b>2,163,000</b>	
<b>Allegheny University</b>			
PP&E Reserve	3,500,000	0	Jack
Hamot Restricted Monies	1,000,000	1,000,000	Carolyn
Revenue Reserve (New Practices)	0	2,700,000	Robin
Vacation Accrual	0	195,000	Chuck
General A/P Reserves	637,000	1,978,000	Chuck
<b>Total University</b>	<b>5,137,000</b>	<b>5,873,000</b>	
<b>TOTAL DV OBLIGATED GROUP</b>	<b>10,228,000</b>	<b>14,484,000</b>	

**AHERF**  
**Analysis of Reserves**

	<u>06/30/97</u>	<u>09/30/97</u>	
<b>AUH, Centennial</b>			
<b>Graduate</b>			
NIH Grant Reserve	500,000	500,000	Dan
CRA Standard Entry Adjustment	0	128,000	Dan
Prudent Buyer Reserve	2,500,000	2,500,000	Dan
Trade A/P - AMS	3,140,000	2,871,000	Chuck
Inventory Reserve	0	75,000	Chuck
Reed Printing & Bala Imaging Acq. Reserves	3,248,000	3,248,000	Chuck
General A/P Reserves	1,769,000	2,722,000	Chuck
<b>Total Graduate</b>	<b>11,157,000</b>	<b>12,044,000</b>	
<b>Mt. Sinai</b>			
Shutdown Reserve	2,150,000	(469,000)	Chuck
Unexplained Rate Adjustment	0	700,000	Robin
Trade A/P - AMS	176,000	152,000	Chuck
Severance Accrual	5,500,000	5,500,000	Chuck
General A/P Reserves	114,000	(54,000)	Chuck
<b>Total Mt. Sinai</b>	<b>7,940,000</b>	<b>5,829,000</b>	
<b>Parkview</b>			
Prudent Buyer Reserve	400,000	400,000	Dan
PIP Cushion	381,000	381,000	Dan
O/P Net Rate Problem	0	(461,000)	Robin
Excess Charge Differential	0	498,000	Robin
Trade A/P - AMS	494,000	411,000	Chuck
Vacation Accrual	0	38,000	Chuck
General A/P Reserves	2,292,000	3,193,000	Chuck
<b>Total Parkview</b>	<b>3,567,000</b>	<b>4,460,000</b>	
<b>City Avenue</b>			
Prudent Buyer Reserve	400,000	400,000	Dan
O/P Net Rate Problem	0	(845,000)	Robin
Excess Charge Differential	0	615,000	Robin
Trade A/P - AMS	1,102,000	1,094,000	Chuck
Vacation Accrual	0	60,000	Chuck
General A/P Reserves	2,123,000	3,157,000	Chuck
<b>Total City Avenue</b>	<b>3,625,000</b>	<b>4,481,000</b>	
<b>TOTAL CENTENNIAL GROUP</b>	<b>26,289,000</b>	<b>26,814,000</b>	

**AHERF**  
**Analysis of Reserves**

	<u>06/30/97</u>	<u>09/30/97</u>	
<b>AUH, New Jersey</b>			
<b>Rancocas</b>			
Shutdown Reserve	1,000,000	1,000,000	Chuck
Inventory Reserve	0	20,000	Chuck
Trade A/P - AMS	546,000	474,000	Chuck
Vacation Accrual	0	30,000	Chuck
General A/P Reserves	202,000	235,000	Chuck
<b>TOTAL N. J. GROUP</b>	<u>1,748,000</u>	<u>1,759,000</u>	
<b>AHERF</b>			
Corporate Service Accrual	0	1,453,000	Lydon
Temporarily Restricted Funds	6,547,000	6,547,000	Lydon
<b>TOTAL AHERF</b>	<u>6,547,000</u>	<u>8,000,000</u>	
<b>GRAND TOTAL</b>	<u><u>\$68,770,000</u></u>	<u><u>\$83,373,000</u></u>	

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**AHERF**  
**Analysis of Reserves**

*R. Lydon*

	<u>06/30/97</u>	<u>09/30/97</u>	
<b>AGH</b>			
Excess Charge Differential	1,275,000	1,509,000	Lydon
Bad Debt Reserves	900,000	1,412,000	Lydon
Prior Year CRA Reserves	893,000	893,000	Lydon
General Reserves in CRA's	3,135,000	3,135,000	Lydon
General A/P Reserves	0	1,614,000	Lydon
<b>TOTAL AGH</b>	<u>6,203,000</u>	<u>8,563,000</u>	

**AUMC**

**Forbes**

Prior Year CRA Reserves	7,800,000	7,800,000	Dan
Insurance Distribution	0	800,000	Dan
General Reserves	7,400,000	7,400,000	Dan
<b>Total Forbes</b>	<u>15,200,000</u>	<u>16,000,000</u>	

**Allegheny Valley**

Prior Year CRA Reserves	1,700,000	1,700,000	Dan
General Reserves	855,000	855,000	Dan
<b>Total Allegheny Valley</b>	<u>2,555,000</u>	<u>2,555,000</u>	

**Canonsburg**

Acquisition Reserves	0	5,198,000	Dan
<b>Total Canonsburg</b>	<u>0</u>	<u>5,198,000</u>	

**TOTAL AUMC GROUP**                      17,755,000      23,753,000

**DV Obligated**

**MCP**

PP&E Reserve	2,900,000	0	Jack
CRA Standard Entry Adjustment	0	153,000	Robin
Inventory Reserve	25,000	100,000	Chuck
Vacation Accrual	0	120,000	Chuck
General A/P Reserves	583,000	2,403,000	Chuck
<b>Total MCP</b>	<u>3,508,000</u>	<u>2,776,000</u>	

**Elkins Park**

PP&E Reserve	50,000	0	Jack
Inventory Reserve	65,000	95,000	Chuck
Vacation Accrual	0	30,000	Chuck
General A/P Reserves	103,000	93,000	Chuck
<b>Total Elkins Park</b>	<u>218,000</u>	<u>218,000</u>	

**AHERF**  
**Analysis of Reserves**

	<u>06/30/97</u>	<u>09/30/97</u>	
<b>Bucks County</b>			
PATCOM Charity Care	0	200,000	Robin
Inventory Reserve	71,000	101,000	Chuck
Vacation Accrual	0	30,000	Chuck
General A/P Reserves	163,000	428,000	Chuck
<b>Total Bucks County</b>	<u>234,000</u>	<u>759,000</u>	
<b>Hahnemann</b>			
Feinstein Building	(1,371,000)	(1,371,000)	Jack
SHSH Building	(1,221,000)	(1,221,000)	Jack
Inventory Reserve	25,000	100,000	Chuck
Vacation Accrual	0	150,000	Chuck
General A/P Reserves	60,000	1,713,000	Chuck
<b>Total Hahnemann</b>	<u>(2,507,000)</u>	<u>(629,000)</u>	
<b>Management Services</b>			
PP&E Reserve	100,000	0	Jack
Vacation Accrual	0	30,000	Chuck
Home Medical & TMI Acquisition Reserves	2,407,000	2,407,000	Chuck
General A/P Reserves	22,000	887,000	Chuck
<b>Total Management Services</b>	<u>2,529,000</u>	<u>3,324,000</u>	
<b>Total Alleg. Univ. Hosp.</b>	<u>3,982,000</u>	<u>6,448,000</u>	
<b>SCHC</b>			
Prior Year CRA	0	199,000	Robin
Advertising Accrual	1,000,000	800,000	Missy
Temple Litigation	0	300,000	Missy
Temple Underfunded Pension	0	(75,000)	Missy
Inventory Reserve	0	75,000	Chuck
Vacation Accrual	0	75,000	Chuck
General A/P Reserves	109,000	789,000	Chuck
<b>Total St. Christopher</b>	<u>1,109,000</u>	<u>2,163,000</u>	
<b>Allegheny University</b>			
PP&E Reserve	3,500,000	0	Jack
Hamot Restricted Monies	1,000,000	1,000,000	Carolyn
Revenue Reserve (New Practices)	0	2,700,000	Robin
Vacation Accrual	0	195,000	Chuck
General A/P Reserves	637,000	1,978,000	Chuck
<b>Total University</b>	<u>5,137,000</u>	<u>5,873,000</u>	
<b>TOTAL DV OBLIGATED GROUP</b>	<b>10,228,000</b>	<b>14,484,000</b>	

**AHERF**  
**Analysis of Reserves**

	<u>06/30/97</u>	<u>09/30/97</u>	
<b>AUH, Centennial</b>			
<b>Graduate</b>			
NIH Grant Reserve	500,000	500,000	Dan
CRA Standard Entry Adjustment	0	128,000	Dan
Prudent Buyer Reserve	2,500,000	2,500,000	Dan
Trade A/P - AMS	3,140,000	2,871,000	Chuck
Inventory Reserve	0	75,000	Chuck
Reed Printing & Bala Imaging Acq. Reserves	3,248,000	3,248,000	Chuck
General A/P Reserves	1,769,000	2,722,000	Chuck
<b>Total Graduate</b>	<b>11,157,000</b>	<b>12,044,000</b>	
<b>Mt. Sinai</b>			
Shutdown Reserve	2,150,000	(469,000)	Chuck
Unexplained Rate Adjustment	0	700,000	Robin
Trade A/P - AMS	176,000	152,000	Chuck
Severance Accrual	5,500,000	5,500,000	Chuck
General A/P Reserves	114,000	(54,000)	Chuck
<b>Total Mt. Sinai</b>	<b>7,940,000</b>	<b>5,829,000</b>	
<b>Parkview</b>			
Prudent Buyer Reserve	400,000	400,000	Dan
PIP Cushion	381,000	381,000	Dan
O/P Net Rate Problem	0	(461,000)	Robin
Excess Charge Differential	0	498,000	Robin
Trade A/P - AMS	494,000	411,000	Chuck
Vacation Accrual	0	38,000	Chuck
General A/P Reserves	2,292,000	3,193,000	Chuck
<b>Total Parkview</b>	<b>3,567,000</b>	<b>4,460,000</b>	
<b>City Avenue</b>			
Prudent Buyer Reserve	400,000	400,000	Dan
O/P Net Rate Problem	0	(845,000)	Robin
Excess Charge Differential	0	615,000	Robin
Trade A/P - AMS	1,102,000	1,094,000	Chuck
Vacation Accrual	0	60,000	Chuck
General A/P Reserves	2,123,000	3,157,000	Chuck
<b>Total City Avenue</b>	<b>3,625,000</b>	<b>4,481,000</b>	
<b>TOTAL CENTENNIAL GROUP</b>	<b>26,289,000</b>	<b>26,814,000</b>	

**AHERF**  
**Analysis of Reserves**

	<u>06/30/97</u>	<u>09/30/97</u>	
<b>AUH, New Jersey</b>			
<b>Rancocas</b>			
Shutdown Reserve	1,000,000	1,000,000	Chuck
Inventory Reserve	0	20,000	Chuck
Trade A/P - AMS	546,000	474,000	Chuck
Vacation Accrual	0	30,000	Chuck
General A/P Reserves	202,000	235,000	Chuck
<b>TOTAL N. J. GROUP</b>	<u>1,748,000</u>	<u>1,759,000</u>	
<b>AHERF</b>			
Corporate Service Accrual	0	1,453,000	Lydon
Temporarily Restricted Funds	29,000,000	6,547,000	Lydon
<b>TOTAL AHERF</b>	<u>29,000,000</u>	<u>8,000,000</u>	
<b>GRAND TOTAL</b>	<u>\$91,223,000</u>	<u>\$83,373,000</u>	

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Standing Accrual Analysis  
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Acct Name	Locus Line	FY 97												FY 98	
		Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Avail
MCP (210)															
Salary & Wage	S & W - Productive														0
	Professional Fees Nonsalary			25											25
	Employee Svs Purchased			50											50
Patient Care	Med/Surg		100	150	200										450
	Drugs														0
	IV Solutions														0
Purch. Service	Laboratory Supplies				75										75
	Blood & Blood Products				75										75
	Other Patient Care Supply				100										100
	Consulting/Management Fee		50	75											125
	Medical/Lab Services														0
	Maintenance Purchased Svs		175												175
	Utilities														0
	Equipment Rental				25										25
	Property Rental														0
	Other Purchased Service		425		150										575
Admin & Gen'l	Other Purch - Contracts														0
	Food & Dietary Supply														0
	Housekeeping Supply														0
	Laundry/Linen Supply		20	25	15										60
	Maintenance Supply			25	100										125
	Office/Computer Supply														0
	Dues & Subscriptions														0
	Travel Meetings & Seminars														0
	Postage & Freight		25												25
	Advertising														0
	Other Admin & General		25												25
	Other	Sundry Mgmt - Interest													0
		Vacation adjustment													0
	Transfer liability from EPC													0	
	Transfer liability from MS													0	
	General Y/E accrual													0	
	Year end entry													0	
	Other net activity	583	195	5											483
Accrued - Misc	4205001 (210)	583	800	280	740	0	0	0	0	0	0	0	0	0	2,403
Accr - Vacation	4205100 (210)	0	40	40	40										120
Inven - Eval	1500190 (210)	25	25	25	25										100
Incentive	4201030 (210)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Bottom Line	4205998 (210)	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Accrual Analysis  
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Acct Name	Latus Line	FY 97												FY 98	
		Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Avail.
ELKINS PARK (211)															
Salary & Wage	S & W - Productive														0
	Professionals-Fees NonSalary			15	20	15									50
	Employee Svs Purchased					1100									(1100)
Patient Care	Med/Surg					(100)									(100)
	Drugs														0
	IV Solutions														0
	Laboratory Supplies					45									45
	Blood & Blood Products														0
	Other Patient Care Supply														0
Purch. Service	Consulting/Management Fee														0
	Medical/Lab Services														0
	Maintenance Purchased Svs					20									20
	Utilities														0
	Equipment Rental					15									15
	Property Rental														0
	Other Purchased Service														0
	Other Purch - Contracts														0
Admin & Gen'l	Food & Dietary Supply														0
	Housekeeping Supply														0
	Laundry/Linen Supply			20											20
	Maintenance Supply														0
	Office/Computer Supply					30									30
	Dues & Subscriptions														0
	Travel Meetings & Seminars														0
	Postage & Freight														0
	Advertising														0
	Other Admin & General														0
Other	OP Revenue														0
	Transfer (to)/from MCP														0
	General Y/E accrual														0
	Vacation adjustment														0
	Other net activity	103	5	3	2										113
Accrued - Misc	4205001 (211)	103	40	(47)	(3)	0	0	0	0	0	0	0	0	0	93
Accr - Vacation	4205100 (211)	0	10	10	10										30
Inven - Eval	1500190 (211)	65	10	10	10										95
Incentive	4201030 (211)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Bottom Line	4205698 (211)	0	0	0	0	0	0	0	0	0	0	0	0	0	0

1 Accrual Analysis  
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CT Name	Letter Line	FY 97												FY 98	
		Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May		Jun
BUCKS COUNTY (212)															
P & Wage	S & W Productive														0
	Professional-Fees NonSalary														0
	Employee Svs Purchased														0
	Med Care	Med/Surg		50	50										100
	Drugs													0	
	IV Solutions													0	
	Laboratory Supplies													0	
	Blood & Blood Products													0	
Arch. Service	Other Patient Care Supply		20											20	
	Consulting/Management Fee													0	
	Medical/Lab Services													0	
	Maintenance Purchased Svs		40		25									65	
	Utilities			25										25	
	Equipment Rental				15									15	
	Property Rental													0	
	Other Purchased Service													0	
Admin & Gen'l	Other Purch Contracts													0	
	Food & Dietary Supply													0	
	Housekeeping Supply													0	
	Laundry/Linen Supply		15											15	
	Maintenance Supply													0	
	Office/Computer Supply				30									30	
	Dues & Subscriptions													0	
	Travel Meetings & Seminars													0	
	Postage & Freight													0	
	Advertising													0	
Other	Other Admin & General													0	
	OSP Revenue													0	
	Vacation adjustments													0	
	General VIE accrual													0	
	Year end entry													0	
	Other net activity		163	(5)		0								158	
Accrued - Misc	4205001 (212)		163	120	105	40	0	0	0	0	0	0	0	428	
Accr - Vacation	4205100 (212)		0	10	10	10								30	
Inven - Eval	1500190 (212)		71	10	10	10								101	
Incentive	4201030 (212)		0	0	0	0	0	0	0	0	0	0	0	0	
Bottom Line	4205698 (212)		0	0	0	0	0	0	0	0	0	0	0	0	

## Standing Accrual Analysis

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Acct Name	Lotus Line	FY 97												FY 98	
		Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Avail
MGMT SERVICE (215)															
Salary & Wage	S & W - Productive														0
	Professional-Fees Nonsalary														0
	Employee Svs Purchased		50		30										80
Patient Care	Med/Surg.														0
	Drugs														0
	IV Solutions														0
	Laboratory Supplies														0
	Blood & Blood Products														0
	Other Patient Care Supply														0
Purch Service	Consulting/Management Fee		50	50	25										125
	Medical/Lab Services														0
	Maintenance Purchased Svs		100												100
	Utilities		150		100										250
	Equipment Rental														0
	Property Rental														0
	Other Purchased Service		175	0											175
	Other Purch - Contracts														0
Admin & Gen'l	Food & Dietary Supply														0
	Housekeeping Supply														0
	Laundry/Linen Supply														0
	Maintenance Supply														0
	Office/Computer Supply		25												25
	Dues & Subscriptions														0
	Travel Meetings & Seminars														0
	Postage & Freight														0
	Advertising		50	50											100
	Other Admin & General														0
Other	Transfer (to/from HLJM)														0
	Transfer (to/from Home Med)	1,316													1,316
	Transfer (to/from TMI)	1,091													1,091
	Vacation adjustment														0
	General Y/E accrual														0
	Transfer (to/from MCP)														0
	Other net activity	22	1	1	8										32
Accrued - Misc	4205001 (215)	2,429	601	101	163	0	0	0	0	0	0	0	0	0	3,294
Accr - Vacation	4205100 (215)	0	10	10	10										30
Inven. - Eval	1500190 (215)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Incentive	4201030 (215)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Bottom Line	4205698 (215)	0	0	0	0	0	0	0	0	0	0	0	0	0	0



## Standing Accrual Analysis

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Acct Name	Lotus Line	FY 97												FY 98	
		Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Avail
ST CHRS (220)															
Salary & Wage	S & W Productive														0
	Professional Fees Nonsalary														0
	Employee Svs Purchased			25	(25)	15									15
Patient Care	Med/Surg			50	25										75
	Drugs			75		40									115
	IV Solutions			25											25
	Laboratory Supplies					25									25
	Blood & Blood Products														0
	Other Patient Care Supply			35											35
Purch Service	Consulting/Management Fee			25		25									50
	Medical/Lab Services			40											40
	Maintenance Purchased Svs			75	25										100
	Utilities														0
	Equipment Rental														0
	Property Rental														0
	Other Purchased Service			50		50									100
	Other Purch Contracts														0
Admin & Gen'l	Food & Dietary Supply														0
	Housekeeping Supply														0
	Laundry/Linen Supply			25											25
	Maintenance Supply														0
	Office/Computer Supply			25											25
	Dues & Subscriptions			25											25
	Travel Meetings & Seminars			25											25
	Postage & Freight														0
	Advertising														0
	Other Admin & General														0
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	Horizon FMBT														0
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## Standing Accrual Analysis

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Acct Name	Lotus Line	FY 97												FY 98	
		Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Avail
<b>HANDEMANN (230)</b>															
Salary & Wage	S & W - Productive														0
	Professional Fees Nonsalary					25									25
	Employee Svs Purchased			150											150
Patient Care	Med/Surg.			500	200	(200)									500
	Drugs														0
	IV Solutions														0
	Laboratory Supplies														0
	Blood & Blood Products														0
	Other Patient Care Supply														0
Purch Service	Consulting/Management Fee			25		200									225
	Medical/Lab Services			250	150										400
	Maintenance Purchased Svs			75	75	(150)									0
	Utilities					160									160
	Equipment Rental					25									25
	Property Rental														0
	Other Purchased Services														0
	Other Purch - Contracts				50										50
Admin & Gen'l	Food & Dietary Supply														0
	Housekeeping Supply														0
	Laundry/Linen Supply			25	25	25									75
	Maintenance Supply			25	25										50
	Office/Computer Supply														0
	Dues & Subscriptions														0
	Travel Meetings & Seminars														0
	Postage & Freight														0
	Advertising														0
	Other Admin & General														0
Other	Series 14 Cash														0
	Vacation Adjustment														0
	General Y/E accrual														0
	Other net activity			60	11	(18)									53
Accrued - Misc.	4205001 (230)		60	1,061	550	42	0	0	0	0	0	0	0	0	1,713
Accr - Vacation	4205100 (230)		0	50	50	50									150
Inven - Eval	1500150 (230)		25	25	25	25									100
Incentive	4201030 (230)		0	0	0	0	0	0	0	0	0	0	0	0	0
Bottom Line	4205698 (230)		0	0	0	0	0	0	0	0	0	0	0	0	0